

**IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF ALABAMA
SOUTHERN DIVISION**

| | | |
|---------------------------------|---|-------------------------|
| REGIS INSURANCE COMPANY, |) | |
| |) | |
| Plaintiff, |) | |
| |) | |
| v. |) | CIVIL ACTION NO. |
| |) | 1:06-cv-125-MEF |
| P&C GROCERS, INC., |) | |
| CHARLES PARKER, and |) | |
| CECILIA GIBBS, |) | |
| |) | |
| Defendants |) | |

CORPORATE DISCLOSURE STATEMENT

Defendant P&C Grocers, Inc. states that there are no parent companies, subsidiaries, or affiliates that have issued shares to the public.

Respectfully submitted,

s/ James Douglas McElvy

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Charles Parker

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CERTIFICATE OF SERVICE

I certify that on March 7, 2006, the foregoing was electronically filed with the Clerk of the Court of the Middle District of Alabama using the CM/ECF system which will send notification of such filing and/or that a copy of the foregoing has been served by United States Mail, properly addressed and postage prepaid to the following:

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